

Staple W-2's to the back of this page
City of Columbus, Income Tax Division
Form IR-25 City Income Tax Return For Individuals

2011

Your first name and initial		Last name	Primary Social Security Number -I	Check the appropriate box if: <input type="checkbox"/> REFUND (An amount must be placed in Line 6B for this return to be considered a valid refund request.) <input type="checkbox"/> AMENDED tax year _____
If a joint return, spouse's first name and initial		Last name	Spouse's Social Security Number (if joint)	
Home address (number and street).		Apt. no.	Filing Status - check only one <input type="checkbox"/> Single <input type="checkbox"/> Married-Filing Jointly <input type="checkbox"/> Married-Filing Separately	•Did you change residence during 2011 <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, enter date of move _____ •Should your account be inactivated? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, explain _____ •Did you file a City return in 2010? <input type="checkbox"/> YES <input type="checkbox"/> NO
City, town or post office, state, and ZIP code.				

Attach all forms and applicable Federal schedules and/or documentation to the back of this return.			•Occupation or nature of business: _____
Part A	Employer(s) and address where work performed (+)	GROSS WAGES \$	•Trade name: _____
	(+)	\$	•City of Employment/Income #1 _____
	(-)	\$	•City of Employment/Income #2 _____
	(=)	\$	•City of Employment/Income #3 _____
	NET WAGES (enter in Column B below)		•City of Residence _____

Part B TAX CALCULATION <small>A Declaration of Estimated City Tax (form IR-21) is REQUIRED for all individuals whose tax is not fully withheld.</small>								
Column A CITY	C O D E	Column B INCOME FROM WAGES, SALARIES, COMMISSIONS, ETC. (SEE NET WAGES)	Column C INCOME FROM NET PROFITS, RENTS AND OTHER TAXABLE INCOME	Column D TOTAL NET TAXABLE INCOME	** TAX RATE	Column E TAX DUE	Column F LESS TAX WITHHELD (W-2) PAID BY A PARTNERSHIP OR PAID DIRECTLY TO CITY WHERE INCOME WAS EARNED	Column G NET TAX DUE
COLUMBUS	01				2.5%			
GROVEPORT	09				2.0%			
OBETZ	10				2.0%			
CANAL WINCHESTER	11				2.0%			
MARBLE CLIFF (UFR)	13				2.0%			
BRICE	14				2.0%			
HARRISBURG (UFR)	16				1.0%		**	
* ALTERNATE CITY								

*Alternate City Line (see Instructions)
**NOTE: residents of Harrisburg may only take credit for taxes paid or withheld to their resident city (Column F). UFR = Universal Filing Requirement - residents must file a return.

1. TOTAL NET TAX DUE (TOTAL OF COLUMN G).....	1	\$
2. LESS CREDITS FOR ESTIMATED TAX PAYMENTS AND OVERPAYMENT FROM PRIOR YEAR RETURN ONLY	2	\$
3. BALANCE DUE (LINE 1 LESS LINE 2). If Line 2 is greater than Line 1, enter amount (in brackets) here and carry to Line 6.	3	\$
4. PENALTY: 10% \$ (see instructions) + INTEREST \$ (see instructions) =	4	\$
5. TOTAL AMOUNT DUE (ADD LINES 3 AND 4). NOTE: NO PAYMENT IS DUE IF AMOUNT IS LESS THAN \$1.00.....	5	\$
6. OVERPAYMENT CLAIMED (IF LINE 2 EXCEEDS LINE 1)	6	\$
A. Enter the amount from Line 6 you want CREDITED to your next year tax estimate.....	6A	\$
B. Enter the amount from Line 6 you want REFUNDED (must be greater than \$1.00)	6B	\$

Part C INCOME FROM SOURCES OTHER THAN WAGES, SALARIES, COMMISSIONS, ETC. <small>(COMPLETE REVERSE SIDE OF FORM FIRST)</small>					
CITY INSERT APPLICABLE CITIES BELOW	C O D E	Column H INCOME (OR LOSS) FROM PART D, PAGE 2 OR SCHEDULE Y	Column I RENTAL INCOME (OR LOSS) FROM PART E (SECTION 1), PAGE 2 OR SCHEDULE Y	Column J OTHER INCOME FROM PART E (SECTION 2), PAGE 2	Column K TOTAL OTHER INCOME (OR LOSS)

Third Party Designee	Do you want to allow another person to discuss this matter with the City of Columbus? (see instructions)	<input type="checkbox"/> YES Complete the following <input type="checkbox"/> NO
	Designee's Name _____ Phone No. () _____ SSN _____	

SIGNATURE	The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated, and that the figures used are the same as used for federal income tax purposes and understands that this information may be released to the tax administration of the city of residence and the I.R.S.	MAILING INFORMATION
Sign Here	Your Signature _____ Date _____	NO Payment Enclosed: Mail to: Columbus Income Tax Division PO Box 182437 Columbus, Ohio 43218-2437
If a joint return, both must sign.	Spouse's Signature _____ Date _____	Payment Enclosed: Make payable to: CITY TREASURER Mail to: Columbus Income Tax Division PO Box 182158 Columbus, Ohio 43218-2158
Paid Preparer's Use Only	Signature _____ Date _____ SSN/EIN _____ Phone No. () _____	

Stop: If your only source of income is from wages, do not complete the remainder of this page. Return to Page 1. Copies of your Federal Schedules C, E and F may be attached to your city return in lieu of completing the schedules below.

Part D SCHEDULE C - INCOME FROM SELF-EMPLOYMENT

Profit or Loss from Business (Sole Proprietorship)

If you conducted business in more than one city, you must allocate income on Schedule Y.

Business Name:

Business Address:

Nature of Business:

Has City income tax been withheld from and remitted for all taxable employees during the period covered by this return?

☐ YES ☐ NO If not, explain on an attached statement.

Employer ID Number, if any:

Date Business Started:

Date City Business Began:

Accounting Method: ☐ Cash ☐ Accrual ☐ Other

Section 1 INCOME

1. Total Receipts Less Allowances, Rebates and Returns..... 1
2. Less (A) Cost of Goods Sold ☐ or (B) Cost of Operations ☐ , whichever is applicable..... 2
Enter Amount of Labor Costs included on Line 2 here (attach 1099's if issued)
3. Gross Profit, Subtract Line 2 from Line 1..... 3
4. Dividends \$ _____ + Interest \$ _____ + Royalties \$ _____ = 4
5. Rents Received (if connected with trade or business)..... 5
6. Other Business Income (attach schedule)..... 6
7. Gross Income. Add Lines 3 through 6..... 7

Section 2 EXPENSES

- | | | | |
|---|----|---|----|
| 8. Advertising & Promotion..... | 8 | 14. Repairs..... | 14 |
| 9. Bad Debts..... | 9 | 15. Salaries & Wages..... | 15 |
| 10. Car & Truck Expenses..... | 10 | 16. Compensation of Officers..... | 16 |
| 11. Depreciation, Amortization, Depletion..... | 11 | 17. Commissions (attach 1099's if issued)..... | 17 |
| 12. Interest on Business Indebtedness..... | 12 | 18. Taxes & Licenses..... | 18 |
| 13. Rents (Paid to:).... | 13 | 19. Other: Attach Schedule if over \$5,000..... | 19 |
| 20. Total Expenses. Add Lines 8 through 19 | 20 | | |
| 21. Net Profit (or Loss) from Business or Profession. Subtract Line 20 from Line 7..... | 21 | | |

Part E RENTAL AND PARTNERSHIP INCOME

Section 1 INCOME OR LOSS FROM RENTAL REAL ESTATE - If income in more than one city, you must use Schedule Y.

		Property A	Property B	Property C	Property D
1. Address of Property (include No., Street, City and State).....	1				
2. Rents Received	2				
3. Depreciation.....	3				
4. Repairs	4				
5. Other Exp. (attach Sched.)....	5				
6. Net Income (Loss).....	6				
7. Local Tax paid.....	7				
8. Local jurisdiction paid	8				

Section 2 PARTNERSHIP/OTHER INCOME (all taxpayers) - Attach copies of all K-1's.

	Partnership/Source	Federal Identification # (if applicable)	Income Taxable to What City?	Your Share of City Taxable Income	Your Share of City Taxes Paid
1.					
2.					
3.					
4.					
5.					
6.					

The loss from an unincorporated business activity reported on this page may not be used to offset W-2 wages reported on Page 1. However, the loss from an unincorporated business activity may be used to offset a gain from another unincorporated business activity if: 1) both unincorporated activities were conducted in the same city; or 2) both unincorporated activities are taxed by your city of residence. NOTE: Remember to file your Declaration of Estimated Taxes (Form IR-21) for the current year. Phone (614) 645-7370.

Schedule Y BUSINESS ALLOCATION FORMULA

1. Average original cost of all real and tangible personal property owned or used by the taxpayer in the business or profession wherever situated except leased or rented real property.....
2. Annual rental on rented and leased real property used by the taxpayer wherever situated multiplied by 8.....
3. Combine Lines 1 and 2.....
4. All wages, salaries and other compensation paid to employees wherever their services are performed except compensation exempt from municipal taxation under O.R.C. §718.011.....
5. All gross receipts from sales made or services performed wherever made or performed.....

1

2

3

4

5

City	Code		Column A Property	Column B Wages	Column C Gross Receipts	Column D Average %	Column E Allocated Net Profits
Columbus	01	a	\$	\$	\$	%	\$
		b	%	%	%		
Groveport	09	a	\$	\$	\$	%	\$
		b	%	%	%		
Obetz	10	a	\$	\$	\$	%	\$
		b	%	%	%		
Canal Winchester	11	a	\$	\$	\$	%	\$
		b	%	%	%		
Marble Cliff	13	a	\$	\$	\$	%	\$
		b	%	%	%		
Brice	14	a	\$	\$	\$	%	\$
		b	%	%	%		
Harrisburg	16	a	\$	\$	\$	%	\$
		b	%	%	%		
Everywhere Else		a	\$	\$	\$	%	\$
		b	%	%	%		